## TAX CASES

## **FiveWereDisposed** of Yesterday By Court.

The Tax Appeal Court held its second session yesterday afternoon in the Judiciary building, utilizing the hallway between the tax and land offices as a court room. Evidence was heard in five cases, all of which were taken under advisement. Appearances were entered in all the cases in which appeals

An important fact brought out at yesterday's session was the intention of the court to take into consideration the value of the leaseholds, and to divide the taxes between the owner and the lessee. This was the suggestion made by Attorney W. O. Smith, who appeared for the Tax Commission. It was also decided to call each case as fast as appellants are ready, giving twentyfour hours' notice.

The first case called was that of the Carniot estate, for which Mr. Schaefer entered an appearance. The original return was \$5,000, which was increased by the assessor to \$15,000. The appeal was made at \$7,500. The appellant claimed that the land had never been assessed at more than \$5,000, and since that time fire had destroyed the building upon it. Mr. Pratt said that he had fixed \$15,000 as a proper valuation because of the fact that property in the vicinity had been returned by the owners at \$2 per square foot. His valuation was only \$1.72 per foot, because unimproved. The case was taken under

The appeal of Mrs. Bickerton was next considered. N. K. Ozuma, who held her power of attorney, had re-turned the five agres in question at \$500. which the assessor had increased to \$10,000. The appeal was at \$2,500. Mr. Ozuma stated that he knew nothing of the value of the land and had returned it at the old valuation. Mr. Minton, a real estate dealer, had viewed the land for him and on his statement he was willing to increase this valuation to \$2,500. Mr. Minton testified that though the land had a sea view it was rocky and not worth much. It was leased to some Japanese for \$100 a year, and there were no improvements on the five acres except a few bee hives. Mr. Pratt stated he had fixed the value upon the land from the fact that E. C. Roe, owning the adjoining property, made a return of \$2,500 an acre, and J. T. Crowley, holding property across the street, made a return of \$2,400 per acre. No decision was rendered.

In the case of M. S. Grinbaum & Co.,

a return of \$124,842.50 had been made on the stock of goods. The amount was increased to \$184,842.50, and from this action the appeal was taken. The petitioners claimed that the valuation was excessive, and that the books did not show the stock to be of such value. This case was also taken under advise

In the case of Lady Mary Graeme a valuation of \$20,000 had been returned on her Queen street property, occupied by T. H. Davies & o. The assessor increased this amount to \$140,000, and the appeal was made at \$45,000. Mr. Brown, who appeared for the appel-lant, stated that in view of the unfavorable lease of the land he did not think it to be worth over \$45,000, and did not believe that it would bring more than that amount at forced sale. Davies & Co., he stated, had an 18-years lease upon the property at \$2,000 a year tenant is to pay the taxes. Mr. Smith replied that the intrinsic value of the land was at least \$75,000 and he saw no reason why the Government should lose the difference between \$45,000 and \$75, 000 because of the unfavorable leases The land was worth so much and the taxes should be paid upon it for the full amount. If the lessee had the benefit of the favorable lease he should make no objection to paying the tax He cited the case of the Eben Hall property, wherein the valuation was fixed at \$50,060, and which was leased for \$1,000 a year. The owner had to pay half of what he received for taxes. Mr. Brown stated that the only question before the court was the value of the land, and if it would not bring more than \$45,000 because of this eighteen years' lease, then that was the value to be considered. He was certain that the property would not bring \$75,000 at a sale, though admitting that without Mr. Smith replied that in his opinion there should be an equitable division in the payment of taxes between the owner of land and the lessee, and the latter

The last case heard yesterday after-noon was that of Mrs. Gray, who owned the property adjoining that of Lady Graeme, and which is also leased by T. H. Davies & Co. The return was made \$4,000 and increased to \$16,000. The appeal was made at \$7,200. A new lease had been made on March 15, 1900, for a term of twenty years, the first ten at an annual rental of \$900 and the last ten years at \$1,200. In this case the owner and not the lessee is to pay the taxes. The lessors, Davies & Co., also agree to erect a brick building on the and to cost \$12,000, Mr. Smith claimed that the increase was justifiable; that a return of \$21,000 in twenty years a valuation of \$16,000 would considered by him as a very good investment, not taking into consideration the new building to be erected upon it. the new building to be erected upon it.
The appellants claimed that under the law they could not be assessed more law they could not be assessed more than on the annual rental value for the discovered that the office building are tight years, amounting in this discovered that the office building are tight years, amounting in this discovered that the office building are tight years, amounting in this discovered that the office building to be erected upon it.

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Nick Smith, a former, noted Cauffort of the American who were captured against the States gold his duties, but may be in whape the state Department, the British government, has declined to release any discovered that the Office building to the state Department, the British for further particulars. Split the State Department, the British government, has declined to release any discovered that the Office building to the states gold his duties, but may be in whape the states gold his duties. But may be in whape the states gold his duties, but may be in whape the states gold his duties. But may be in whape the states gold his duties, but may be in whape the states gold his duties. But may be in whape the states gold his duties. But may be in whape the states gold his duties. But may be in whape the states gold his duties. But may be in whape the states gold his duties. But may be in whape the states gold his duties. But may b

could not object to paying his just proportion. This he said was going to be one of the most important questions before the court. In this case the lessee

had agreed to pay the taxes.

## HANDSOME E. O. HALL BUILDING GUTTED BY FIRE MANY GLAD

Complete Loss of New Structure and Hardware Stock---Spontaneous Combustion Probable Cause.



of King and Fort streets was totally destroyed by fire early this

minutes the whole structure was in flames. The entire fire department was speedily upon the scene, but it was soon seen that their efforts to save the Hall building would be

primary agent.

J. A. Gilman an insurance un-

apper portion is burning and hose insure asytum.

The magnificent new building is being lifted from Fort street to flooded with water and the books the people taking advantage of these and improving themselves in every and papers are being removed. The way, of course there are in every rear walls of Halls & Co, are weak and learning over Lewers & Cooke's back yard. Several streams of water have been diverted to the building.

way, Of course there are in every flock some black sheep. The Porto Ricans know that some of these bad men came with them, especially in the first islands a bad name; in fact, are now becoming tramps and beggars, but they are not the rule.

"As showing what some of these discounts becoming becoming tramps and beggars." An alarm of fire was turned in back yard. Several streams of at 3 A. M. and in less than fif een water have been diverted to the

> The firm occupied the corner since 1869, until 1900 when a new and handsome two-story structure was built. The design is an Amer-

was soon seen that their efforts to save the Hall building would be futile. On account of the vast quantity of inflammable material stored in the doomed building, the flames spread with incredible rapidity. Large quantities of explosives became food for the flames and the detonations caused by their combustion smashed most of the windows in the vicinity and were a source of imminent danger to the windows in the vicinity and were a source of imminent danger to the crowd which had gathered.

Half an hour after the fire broke out floors began 10 collapse and soon after the entire front of the building fell into the street.

The building in the neighborhood where repeatedly in danger of destruction, portions of them catching fire time and time again. Only the splendid exertions of the firemen preveated the fire from consuming perhaps the larger part of the Hall and Lewers & Cooke of the firemen preveated the fire from consuming perhaps the larger part of the Hall and Lewers & Cooke of the firm was an old ship the block.

\*\*An other plantations there is not so good feeding among the workers. The building had large fireproof wall, the foundation of the supplied and also that they were explosives in the shape of a supplied and also that they were explosives in the solid rock beneath. The socion floor was a handsomely fitted out as one special to the fire from consuming perhaps the larger part of the Hall and Lewers & Cooke of the firm was an old ship the block.

\*\*At other plantations there is not so good feeding among whom he was sailed by the responsible to the same and style of Goorge McDougall. Will. that the soundarion was salved in repart to good now with the same and style of Goorge McDougall. Will. The decorative parts were in the result of the flames and the defougation of the same and style of Goorge McDougall. Will. The decorative parts were in the same and style of Goorge McDougall. Will. The decorative parts were in the same and style of Goorge McDougall. Will. The decorative parts was a shall be same and consuming perhaps the larger part ed. The firm was an old ship of the Hall and Lewers & Cooke chandlery in the early days, and block.

Still carried a large stock of marine country they had to wait longer before in Royal Patent (grant) No. 3456, to they could grow a crop, and they will George McDougali, issued August 36, own islands is better than that produced here. Another thing which I care easements, thereditaments and anomyteneous unto the same be-The fire was first discovered by wares. The firm had its beginning found is that the Porto Ricans are at, and appurtenances unto the same betready looking about them and noting longing or in any wise appertaining, the conditions of soil and elimate, and The above two pieces being subject to notified the police, who in turn turned in the alarm.

The blowing of the fire whistle

Was dissolved in 1852, Hall continuing at the corner of Fort and King. In 1865, William W. Hall, thought good coutton would be a production and climate and the above two pieces being subject to discussing other crops. One of them a certain mortgage dated March 2, 1897, said to use that if he had a little piece from George McDougall to the estate of grow good tobacca. Another said he sum of two thousand dollars, with inthought good coutton would be a productive and them a certain mortgage dated March 2, 1897, said to use that if he had a little piece from George McDougall to the estate of grow good tobacca. Another said he sum of two thousand dollars, with inturned in the alarm.

The blowing of the fire whistle at such an untimely hour, brought many a one out of bed to investigate, and those who awoke were greeted with a spectacle magnificent and awful.

The fire lighted up the whole a fitting monument to the enter-theorem Punchbowl and prise and ability which have charted to partnership and carried on under the present firm name. The building and was a credit to the city of Honolulu and the enter-theorem prise and ability which have charted to partnership and carried on under the present firm name. The building and was a credit to the city of Honolulu and the conditions, and thus are perfectly scalaring to better their conditions, and thus are perfectly scalaring to be the salar of the land known as Keahuolu, described in L. C. A. 8452, R. P. 6851, date of them do not understand about the conditions, and will not be tread works and registry in liber 134, on pages thought good cutton would he a production at least thought good cutton would he a production at least the send to be the said registry in liber 170, page thought good cutton would he a production at least the send to be the stand of themse of them, at least the best would nay web.

The blowing of the fire which would nay web. This shows of in said registry in liber 170, page thought some of them, at least the production.

"One great need I found to their condition.

"One great need I found to their some of them, at least the production at least the production and the some of them, at least the production and the some of them, at least the production and the some of them, at least to be the said of those certain indentities of the solution.

The fire lighted up the whole a fitting monument to the enter-the production and the some of them, at least the production and the some of them, at least the production and the some of them, at least the production and the some of them, at least the production and the some of them, at least the production and the some of them and the some of them and the some of them a Above the leviathan ton ues of flame which shot ever upward, a buge pillar of smoke arose and brooded over the scene of the con
Levi Min W. Hall, president and manbrooded over the scene of the con
Edwin H. Paris, secretary and

This would do more to an opinion, to be something done to increase than anything annum to March 31, 1912; \$700 per keep the men at peace than anything annum to March 31, 1912; \$700 per keep the men at peace than anything annum to March 31, 1912; \$700 per keep the men at peace than anything annum to March 31, 1912; \$700 per keep the men at peace than anything annum to March 31, 1912; \$700 per keep the men at peace than anything annum to March 31, 1912; \$700 per keep the men at peace than anything annum to March 31, 1912; \$700 per keep the men at peace than anything annum to March 31, 1912; \$700 per keep the men at peace than anything annum to March 31, 1912; \$700 per keep the men at peace than anything annum to March 31, 1912; \$700 per keep the men at peace than anything annum to March 31, 1912; \$700 per keep the men at peace than anything annum to March 31, 1912; \$700 per keep the men at peace than anything annum to March 31, 1912; \$700 per keep the men at peace than anything annum to March 31, 1912; \$700 per keep the men at peace than anything annum to March 31, 1912; \$700 per keep the men at peace than anything annum to March 31, 1912; \$700 per keep the men at peace than anything annum to March 31, 1912; \$700 per keep the men at peace than anything annum to March 31, 1912; \$700 per keep the men at peace than anything annum to March 31, 1912; \$700 per keep the men at peace than anything annum to March 31, 1912; \$700 per keep the men at peace than anything annum to March 31, 1912; \$700 per keep the men at peace than anything annum to March 31, 1912; \$700 per keep the men at peace than anything annum to March 31, 1912; \$700 per keep the men at peace than anything annum to March 31, 1912; \$700 per keep the men at peace than anything annum to March 31, 1912; \$700 per keep the men at p

crowd was soon down, coming in Captain Paul Smith's fine col-

yesterday, tells that the invalid is now the eye of the plantation manager, and in the mountains of Hawaii, in camp the little fellows wander away and beg, large in said North Kona, numbering between Mauna, Kea and Mauna Loa. There is a problem which must be solv- about 400 head, more or less. The party is spending the time hunt, ed in the bringing in of this new ping and generally enjoying the cool prove to be good workmen, and climate of the uplands. It is said the try and make themselves better derwriter, states that he knows of ing and generally enjoying the cool \$60,000 of insurance carried by the climate of the uplands. It is said the try and make themselves

Hell firm. At this writing any

### Porto Ricans Fee Satisfied With Work.

What is the condition of the Por Ricans imported to work on the pla tations, was the subject of a little p vate investigating, done on Maui r cently by Mr. F. J. Dutra, who w going over the Island on a busine Mr. Dutra speaks the Span language, and thus was able to purhis investigations at length, and mathem directly among the new peop Putting his conclusions in a nutshthere is much to be hoped for fro the Porto Ricans, and under good codillons there will be shown a desire f advancement all through their rank In discussing the matter last event Mr. Dutra said:

"I found the best conditions at H makuapoko, where the Porto Ricans bless the day they were led to leave their own country and come to Hawaii. They have the kindliest words for the manager and for Mr. Baldwin. The magnificent new building is being lifted from Fort street to have been provided at that station all the possible comforts, reading rooms, kindergarten and schools, and I found

> reputables will do, I found a case where a Porto Rican had left the plantation on which he was set to work and went across the Island begging. He played sick and worked upon the sympathies of all the people he met. At one place he played sick with such good results, saying that he would not

brooded over the scene of the conflagration like an evil spirit.

De-pite the hour an immense

De-pite the hour an immense

J. Campbell, directors.

De-pite the hour an immense

J. Campbell, directors.

De-pite the hour an immense

J. Campbell, directors.

drift into evil ways. Some of them work in the fields, but not all will do pages 24-25. About 500 acres. \$300 per thing else for them to do they would be more content. On some of the plantations, there is destinations there is destination. be more content. On some of the s. That certain indenture of lease plantations there is destitution, of from the trustees under the will of course; cases where the man of the Bernice Pauahi Bishop to George Mc-

Captain Paul Smith's fine colform every direction, in every kind of a vehicle, mentally attracted by the fascination of the flames. Despite the efforts of the police and firemen to keep the crowd in check, rash individuals repeatedly exposed their lives to peril from falling wires and debris hurled broadcast by the explosion of combustibles.

The cause of the fire is unknown, but judging from the early hold that the fire got on the building, spontaneous combustions is generally credited as having been the primary agent.

Captain Paul Smith's fine colforms: described as having been the power of Filipino curios was destantly as deep of the sick, and the result is that there is great suffering, the women and children not having the comforts of life.

Ourring the excitement Gaston Boisse, employed in the printing double of the men would be a scale of wage attent than a level rate. Some of the men, would be a scale of wage attent than a level rate. Some of the men think that they should be paid in accordance with what they do, and being a fine papers together. He was there are some who will not work of the sold workers could be his arm on a metal spike used for keeping papers together. He was there is great suffering. The women and children not having the comforts of life.

Ourring the excitement Gaston Boisse, employed in the printing double of the land known as Puasa 1st. Ource the family has deled or is sick, and the result is sinck, and the result is that there is great suffering. The wounders of life.

One thing which, in my opinion, gained from the men in the fields would for men, would be a scale of wage attent than a level rate. Some of the men think that they should be paid accordance with what they do, and I believe the hard workers could be hard they earned a little fall the part of course in the field part of the building of the land known as Puasa 1st.

Our land from the trustees unfering. Little fall the fal

prisoners whose health is such as to make their confinement dangerous.

Hon	olulu, August 5, 1901.			
NAME OF STOCK	Capital	Val	;Bid	AH
MERGANTILE.				
N. 8.8achs' Dry Goods		100	*****	45
L. B. Kerr & Co., Ltd.	300,000	100		16
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498	5,000,000	100	2434	203
Haw Agricultural Co	1,000,000	100		RE
Haw. Com. & Sug. Co.	2,812,700	100		
Hawalian Sugat Co Henomy	750,000	100	30	15
Honokas	2,000,000	20	flovil	
Haiku	500,000	100	****	22
Kahuku. Kihei Plau. Co.Lt.	2,500,000	50	X.	1
Kipabulu	160,000	100		11
KODA SUKAT CO.	200,000	100		4
McBryde 8. Co.Lt. A ;	1,650,000	20		- 55
Nantku Sugar Co. A 1		20		
Oann Sugar Co	9,000,000	100	****	14
Onomes	1,000,000	20	71	
Dina Pugar Co. LAAN	812,500	20	12%	18
" Paid up	2,500,000	10	1000	1
Cheuhen Sog. Plan. Co	5,000,000	100	****	000
Facility	500,000	100		21
Pais	750,000	100	<b>U.</b>	17
Plopeet	2,000,000	100		
Waining Agr. Co	4,600,000 700,000	100	***	871
Watmanaio	257,000	100	145	
Waimes	125,000	100	181	
STRANSBIT COL				
Wilder S. S. Co Inter-Island S. S. Co.	500,000	100		10
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